XIX. STATE-LEVEL NONSUPPLANTING

The Iowa Department of Education assures the Secretary that funds paid to the state under Part B of IDEA are used to supplement the level of federal, state and local funds expended for special education and related services provided to children with disabilities under Part B of IDEA and in no case to supplant these federal, state and local funds.

Non-supplanting criteria are included in each review of plans or applications for IDEA funding, in compliance monitoring and fiscal audits of LEA's and AEA's use of federal funds.

Legal References

Federal Requirements

20 USC 1412(a)(17)	Supplementation of state, local, and other funds
20 USC 1412(a)(18)	Maintenance of state financial support
20 USC 1412(a)(20)	Rule of Construction
20 USC 1411(a) or (d)	Grants or allocations to states
20 USC 1413(a)(2)(B)	.Exception to use of funds

Iowa Requirements

Iowa Code, Chapter 11.6 – Examination of governmental subdivisions	
Iowa Code, Chapter 256B.9 – Weighting plan – audits	
Iowa Administrative Rules of Special Education	
281-41.133Audit	
281-41 141 Audit	